

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:
Joshua R. Smith

Case No. 23-48646-lsg
Chapter 13
Judge Gretchko

Debtor(s)/

**OBJECTION TO THE PROOF OF CLAIM OF STATE OF MICHIGAN DEPARTMENT
OF TREASURY (PACER CLAIM NO.31-1)**

NOW COMES, Debtor Joshua R. Smith, by and through his attorneys, Thav Gross, P.C., and in support of his objection to the Proof of Claim of State of Michigan Department of Treasury (PACER Claim No.31-1), state(s):

1. Debtor filed for Chapter 13 relief on October 2, 2023.
2. State of Michigan Department of Treasury (PACER Claim No.31-1) filed a Proof of Claim on February 23, 2024.
3. The State of Michigan Department of Treasury (PACER Claim No. 31-1) has filed a claim totaling \$17,948.72, consisting of a \$16,319.97 priority claim and a \$1,628.75 general unsecured claim for the 2020 and 2022 tax years.
 - a. The priority claim is itemized as \$6,895.89 for the 2020 tax year and \$9,424.08 for the 2022 tax year.
 - b. The unsecured claim is itemized as \$1,541.75 for the 2020 tax year and \$87.00 for the 2022 tax year.
4. The Debtor previously provided the State of Michigan Department of Treasury with documentation supporting the fact that he did not reside in Michigan during the year 2020. These documents included a lease agreement, driver's license, and utility bills, demonstrating his residence outside of Michigan for the entirety of 2020. The Debtor only moved to Michigan in 2021.
5. Based on this information, the Proof of Claim must be amended to remove any liability for 2020 tax period as the Debtor was not a resident of the State of Michigan.

WHEREFORE, Debtor prays that this Honorable Court amend the Proof of Claim of the State of Michigan Department of Treasury (PACER Claim No.31-1) and grant any further and other relief as this Court deems equitable and just.

Dated: October 31, 2024

/s/ Garik Osipyants

Brian J. Small (P46901)

Garik Osipyants (P69952)

30150 Telegraph Rd., Ste. 444
Bingham Farms, MI 48025
bankruptcy@thavgross.com

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Debtor(s)

**ORDER AMENDING PROOF OF CLAIM OF State of Michigan Dept of Treasury
(PACER CLAIM NO.)**

This matter came before the Court upon the Objection to Proof of Claim filed by the Debtor pursuant to L.B.R. 3007-1 (E.D.M.), (ECF No. ____). All interested parties were served with the Objection to the Proof of Claim of the State of Michigan Department of Treasury (PACER Claim No.31-1). No objection was timely filed, and a certification of no response has been filed. The Court has reviewed the Objection to the Proof of Claim of the State of Michigan Department of Treasury (PACER Claim No.31-1) and other pertinent pleadings and is advised in the premises.

IT IS HEREBY ORDERED that the Proof of Claim filed by the State of Michigan Department of Treasury (PACER Claim No. 31-1) on or about February 23, 2024, is amended to reflect a priority claim of \$9,424.08 and a general unsecured claim of \$87.00 for the 2022 tax year, and \$0.00 for both priority and unsecured claims for the 2020 tax year.

PROPOSED ORDER

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF MICHIGAN
SOUTHERN DIVISION**

In re:
Joshua R. Smith
Address: 14665 Park St., Livonia, MI 48154

Case No. 23-48646-lsg
Chapter 13
Judge Gretchko

Debtor(s)/

NOTICE OF OBJECTION TO CLAIM

Debtor, by and through <his/her/their> attorneys, Thav Gross, P.C., has filed an objection to your claim in this bankruptcy case.

Your claim may be reduced, modified, or denied. You should read these papers carefully and discuss them with your attorney, if you have one.

If you do not want the court to deny or change your claim, then on or before **December 2, 2024**, you or your lawyer must:

1. File with the court a written response to the objection, explaining your position, at:

U.S. Bankruptcy Court
211 W. Fort Street, Suite 1700
Detroit, Michigan 48226

If you mail your response to the court for filing, you must mail it early enough so that the court will receive it on or before the date stated above. All attorneys are required to file pleadings electronically.

You must also mail a copy to:

If you mail your response to the court for filing, you must mail it early enough so that the court will receive it on or before the date stated above.

You must also mail a copy to:

Garik Osipyants,
Thav, Gross PC,
30150 Telegraph Rd., Ste 444,
Bingham Farms, MI 48025

David Wm. Ruskin, 1100 Travelers Tower
26555 Evergreen Road
Southfield, MI 48076-4251

2. Attend the hearing on the objection, scheduled to be held on December 5, 2024 at **10:00 AM** in the Courtroom of Judge Gretchko, 211 W. Fort Street Detroit, MI 48226, United States Bankruptcy Court, unless your attendance is excused by mutual agreement between yourself and the objector's attorney. (Unless the matter is disposed of summarily as a matter of law, the hearing shall be a pre-trial conference only; neither testimony nor evidence will be received. A pre-trial scheduling order may be issued as a result of the pre-trial conference.)

If you or your attorney do not take these steps, the court may decide that you do not oppose the objection to your claim, in which event the hearing will be canceled, and the objection sustained.

Dated: October 31, 2024

/s/ Garik Osipyants
Brian J. Small (P46901)
Garik Osipyants (P69952)
Thav Gross PC
30150 Telegraph Rd., Ste. 444
Bingham Farms, MI 48025
bankruptcy@thavgross.com

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EASTERN DISTRICT OF MICHIGAN
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_____ /

PROOF OF SERVICE

Brian J. Small, being sworn, deposes and says that on October 31, 2024 he served a copy of Debtor's Objection To The Proof of Claim of State of Michigan Dept of Treasury, (Proposed) Order Granting Debtor's Objection To The Proof of Claim, Notice of Objection To Claim, and Proof of Service in said case upon the following parties by depositing said copies in the U.S. Mail, postage prepaid, properly addressed as follows:

TRUSTEE:

David Wm. Ruskin, 1100 Travelers Tower
26555 Evergreen Road
Southfield, MI 48076-4251

CREDITOR:

State of Michigan Dept of Treasury
Bankruptcy Unit
PO Box 30168,
Lansing, MI 48909

Dated: October 31, 2024

/s/ Garik Osipyants
Brian J. Small (P46901)
Garik Osipyants (P69952)
Thav Gross PC
30150 Telegraph Rd., Ste. 444
Bingham Farms, MI 48025
bankruptcy@thavgross.com